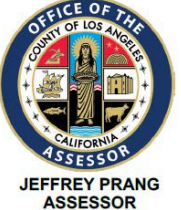


## **EXHIBIT “2”**

	<b>PERSONAL PROPERTY HANDBOOK</b>	NO. <b>5432-23</b>	
		EFFECTIVE <b>01-01-2023</b>	
		PAGE <b>1</b>	OF <b>26</b>
		PUBLISHED <b>03-28-2023</b>	

## TRENDING FACTORS AND GUIDELINES

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**2023 TRENDING FACTORS AND GUIDELINES**  
**COMMERCIAL EQUIPMENT**

Year of Acq.	Age	PERSONAL PROPERTY AND FIXTURES											
		3	4	5	6	8	10	12	15	17	20	25	30
2022	1	66	74	80	83	88	90	92	94	95	96	97	98
2021	2	41	59	69	77	86	93	97	101	104	106	108	109
2020	3	20	39	54	64	79	89	95	103	105	109	113	116
2019	4	13	20	35	47	66	78	87	96	100	105	110	113
2018	5	13	13	21	34	53	69	79	91	96	101	109	113
2017	6	13	13	14	22	43	59	73	86	92	100	108	115
2016	7	13	13	14	14	33	50	63	80	87	97	106	113
2015	8	13	13	14	14	23	40	55	71	79	89	101	108
2014	9	13	13	14	14	17	32	46	63	73	84	97	106
2013	10	13	13	14	14	14	24	38	57	67	78	94	104
2012	11	13	13	14	14	14	18	31	50	61	74	89	101
2011	12	13	13	14	14	14	15	26	45	55	70	87	99
2010	13	13	13	14	14	14	15	21	39	51	66	83	97
2009	14	13	13	14	14	14	15	16	33	45	60	79	94
2008	15	13	13	14	14	14	15	15	29	40	55	77	92
2007	16	13	13	14	14	14	15	15	24	35	51	73	90
2006	17	13	13	14	14	14	15	15	22	32	48	71	90
2005	18	13	13	14	14	14	15	15	19	28	45	69	90
2004	19	13	13	14	14	14	15	15	19	26	43	68	91
2003	20	13	13	14	14	14	15	15	19	21	38	65	88
2002	21	13	13	14	14	14	15	15	19	19	33	60	83
2001	22	13	13	14	14	14	15	15	19	19	29	55	80
2000	23	13	13	14	14	14	15	15	19	19	25	51	74
1999	24	13	13	14	14	14	15	15	19	19	24	46	72
1998	25	13	13	14	14	14	15	15	19	19	20	42	66
1997	26	13	13	14	14	14	15	15	19	19	20	38	63
1996	27	13	13	14	14	14	15	15	19	19	20	35	59
1995	28	13	13	14	14	14	15	15	19	19	20	31	54
1994	29	13	13	14	14	14	15	15	19	19	20	30	52
1993	30	13	13	14	14	14	15	15	19	19	20	27	49
1992	31	13	13	14	14	14	15	15	19	19	20	25	47
1991	32	13	13	14	14	14	15	15	19	19	20	23	44
1990	33	13	13	14	14	14	15	15	19	19	20	23	40
1989	34	13	13	14	14	14	15	15	19	19	20	23	38
1988	35	13	13	14	14	14	15	15	19	19	20	23	35
1987	36	13	13	14	14	14	15	15	19	19	20	23	34
1986	37	13	13	14	14	14	15	15	19	19	20	23	32
1985	38	13	13	14	14	14	15	15	19	19	20	23	30
1984	39	13	13	14	14	14	15	15	19	19	20	23	27
1983	40	13	13	14	14	14	15	15	19	19	20	23	27
1982	41	13	13	14	14	14	15	15	19	19	20	23	27
1981	42	13	13	14	14	14	15	15	19	19	20	23	27
1980	43	13	13	14	14	14	15	15	19	19	20	23	27

**NO MANDATORY MINIMUM PERCENT GOOD INTENDED**

Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.

Prepared by: Assessment Services Division 01/2023

Note: Cells have been shaded orange in the year of the Maximum Price Index Factor (MPIF). For a definition see Memo 5430-1, Section 2.2.

2023 TRENDING FACTORS AND GUIDELINES INDUSTRIAL MACHINERY AND EQUIPMENT													
Year of Acq.	Age	PERSONAL PROPERTY AND FIXTURES											
		3	4	5	6	8	10	12	15	17	20	25	30
2022	1	66	74	80	83	88	90	92	94	95	96	97	98
2021	2	40	57	67	75	84	91	94	99	101	103	105	106
2020	3	19	38	52	62	76	86	92	99	102	105	109	113
2019	4	11	20	34	45	63	76	84	93	96	101	106	110
2018	5	11	11	20	33	51	66	76	88	93	98	105	109
2017	6	11	11	12	20	41	56	69	82	87	95	102	109
2016	7	11	11	12	13	31	47	60	75	82	91	100	107
2015	8	11	11	12	12	22	38	52	68	75	85	96	103
2014	9	11	11	12	12	16	30	43	60	69	80	92	101
2013	10	11	11	12	12	12	23	36	55	64	74	89	98
2012	11	11	11	12	12	12	17	29	47	58	70	84	95
2011	12	11	11	12	12	12	14	24	42	52	65	82	92
2010	13	11	11	12	12	12	13	20	36	48	62	78	91
2009	14	11	11	12	12	12	13	15	31	42	56	74	88
2008	15	11	11	12	12	12	13	13	27	37	51	71	85
2007	16	11	11	12	12	12	13	13	22	32	47	68	84
2006	17	11	11	12	12	12	13	13	20	29	44	65	82
2005	18	11	11	12	12	12	13	13	17	25	41	62	81
2004	19	11	11	12	12	12	13	13	15	23	37	60	79
2003	20	11	11	12	12	12	13	13	15	19	34	57	78
2002	21	11	11	12	12	12	13	13	15	17	29	52	73
2001	22	11	11	12	12	12	13	13	15	15	25	47	69
2000	23	11	11	12	12	12	13	13	15	15	22	44	65
1999	24	11	11	12	12	12	13	13	15	15	21	40	62
1998	25	11	11	12	12	12	13	13	15	15	17	36	57
1997	26	11	11	12	12	12	13	13	15	15	16	33	54
1996	27	11	11	12	12	12	13	13	15	15	16	30	52
1995	28	11	11	12	12	12	13	13	15	15	16	27	47
1994	29	11	11	12	12	12	13	13	15	15	16	26	45
1993	30	11	11	12	12	12	13	13	15	15	16	23	42
1992	31	11	11	12	12	12	13	13	15	15	16	21	41
1991	32	11	11	12	12	12	13	13	15	15	16	20	38
1990	33	11	11	12	12	12	13	13	15	15	16	18	35
1989	34	11	11	12	12	12	13	13	15	15	16	18	33
1988	35	11	11	12	12	12	13	13	15	15	16	18	31
1987	36	11	11	12	12	12	13	13	15	15	16	18	30
1986	37	11	11	12	12	12	13	13	15	15	16	18	28
1985	38	11	11	12	12	12	13	13	15	15	16	18	26
1984	39	11	11	12	12	12	13	13	15	15	16	18	24
1983	40	11	11	12	12	12	13	13	15	15	16	18	21
1982	41	11	11	12	12	12	13	13	15	15	16	18	21
1981	42	11	11	12	12	12	13	13	15	15	16	18	21
1980	43	11	11	12	12	12	13	13	15	15	16	18	21
1979	44	11	11	12	12	12	13	13	15	15	16	18	21
NO MANDATORY MINIMUM PERCENT GOOD INTENDED													
Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.													

Prepared by: Assessment Services Division 01/2023

Note: Cells have been shaded orange in the year of the Maximum Price Index Factor (MPIF). For a definition see Memo 5430-1, Section 2.2.

## 2023 VALUATION FACTORS

Non-Production Computers			
Valuation Factors per BOE AH581, Table 7			
YEAR OF ACQ.	AGE	PERSONAL COMPUTERS	LAN EQPT (Including Mainframe Computers)
2022	1	54	73
2021	2	39	47
2020	3	24	30
2019	4	15	19
2018	5	10	12
2017	6	6	8
2016	7	4	5
2015	8	2	3
2014 & Prior	9	2	2
		PP Type 25	PP Type 26

DOCUMENT PROCESSORS		
Per BOE AH581, Table 10		
Year of Acq.	PP Type 20	
	AGE	FACTOR
2022	1	58
2021	2	47
2020	3	32
2019	4	28
2018	5	23
2017	6	19
2016	7	15
2015	8	13
2014 & Prior	9	10

SEMICONDUCTOR MANUFACTURING EQUIPMENT			
Valuation Factors per BOE AH581, Table 8			
Year of Acq.	AGE	M & E (SCH A-1)	LHI- Fixtures (SCH B-2)
		6 Yr Untrended	10 Yr Trended
		PP Type 84	PP Type 89
2022	1	78	90
2021	2	61	91
2020	3	46	86
2019	4	34	76
2018	5	25	66
2017	6	18	56
2016	7	12	47
2015	8	8	38
2014	9	8	30
2013	10	8	23
2012	11	8	17
2011	12	8	14
2010 & Prior	13	8	14

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## NON-PRODUCTION COMPUTERS - CLASSIFICATION GUIDELINES

### Personal Computers

#### (Schedule A, column 5a)

Desktops  
Docking Stations  
Ink Jet Printers  
Laptops  
Laser Printers  
Mini Towers  
Monitors  
Netbooks  
Notebooks  
PC Power Supply  
Scanners  
Workstations

**NOTE: Does not include Multi-Function Printers**

### Local Area Network Equipment

#### (Schedule A, column 5b)

External Storage Devices  
Hubs  
Mainframes  
Network Attached Storage Devices  
Routers  
Servers  
Switches

#### LAN Components, including but not limited to:

Network Disk & Tape Drives  
Network Fan Trays  
Network Memory  
Portable Storage Devices  
Network Power Supply  
Network Adaptors  
Network Interface Cards  
Network Processors

## SEMICONDUCTOR MANUFACTURING – CLASSIFICATION GUIDELINES

- The following is a list from the AH-581 to guide classification of machinery and equipment and fixtures in the semiconductor industry.

### **SCHEDULE A1** **Machinery & Equipment**

Annealing Equipment	Measuring and Analytical Instrumentation
Annealing Furnace	AUGER
Asher, Dry Resist Removal	EPMA
Atmospheric Pressure Chemical Vapor Deposition (APCVD)	ESCA
Baking	Failure Analysis Equipment (E-beam, Laser, FIBS, Atomic Force)
Chemical Mechanical Planarization Eqpt	IR Life-time Measurement
Post CMP Clean Tool	Film Thickness Monitoring
Wafer Marking	Liquid/Gas/Air/Dust Counter
Mark Reader	Particle Inspection
Back Grinder	Reflection Measuring
Bump Plating	Spectrophotometer
Tape Sticker/Peeler	Medium Current
Backside Etcher	Megasonic and Ultrasonic Cleaning System
Coater (Spin, Spray, Extrusion)	Metal Organic Chemical Vapor Deposition (MOCVD) Oxidation Furnace
Collimated Sputtering	Metal Organic Vapor Phase Epitaxy (MOVPE)
Compound Semiconductor Epitaxial Equipment	Molecular Beam Epitaxy (MBE)
Contact Aligner	Plasma Enhanced Chemical Vapor Deposition (PECVD)
Developer	Plasma Etching
Diffusion Furnace	Plasma Stripper
Dry Residue Removal	Processing Equipment
Drying Equipment (Spin Dryer, Spin Rinse Dryer) (SRD)	Projection Aligner
E-Beam Direct Write	Projection Exposure System
EUV	Proximity Aligner
Edge Bead Removal System	Rapid Thermal
Electroplating (ECD) Equipment	Reactive Ion Etch (RIE)
Gas Etching	Resist Development Analyzer
Hardening System, Resist Stabilizing Equipment	Resist Processing Tools for Device Production
High Current	Resist Stabilizing Equipment
High Density Plasma Chemical Vapor Deposition (HDPCVD)	SCALPEL
High Energy and Plasma Immersion	Silicon Epitaxial Growing Equipment
High Pressure Jet Cleaner	Spin-on Deposition Tools
Holographic Mask Aligner, and Other Exposure Tools for Device Production	Spin Processor, Wafer (Photoresist) Track Step-and-Scan
Mask Aligner	Sputter Etching
IPA Dryer	Stepping Projection Aligner
Ion Beam Etching	Supercritical Cleaning System
Ion Beam Milling	Surface Tension Dryer
Ion Milling	Synchrotron Radiator (SR) Aligner
Ionized Sputtering	UV Photoresist Curing
Laser Annealer	Vacuum Evaporation Equipment (Aluminum And Gold Evaporators) Wafer Brush/Scrubber
Long Throw Sputtering	Wafer Peripheral Exposure Equipment
Low Pressure Chemical Vapor Deposition (LPCVD)	Wet Bench (Immersion, Spray, Recirculators), Sink
Magnetically Enhanced (RIE)	Wet Etching Equipment
	Wet Spin Etcher
	X-ray Aligner
	X-Ray Stepper

**SEMICONDUCTOR MANUFACTURING – CLASSIFICATION GUIDELINES (cont'd.)**

**SCHEDULE B2**  
**Fixtures**

Acid Neutralization System	Gas Monitoring System
Air Filtration System, HEPA Filters	Liquid Waste, Storage and Treatment
Air Handlers	System Nitrogen and Oxygen Lines
Air Recirculation Fans Central Utility	Process Cooling Tower
Building (CUB) for the Process	Process Cooling Water
Bulk Chemicals, Storage and Delivery	Scrubbers (Fume Scrubbers)
Systems	Sodium Hydroxide Storage Tanks
Bulk Gas, Storage and Delivery Systems	Specialty Gases, Storage and Delivery
Chillers	System
Clean Room HVAC Support System	Storage Bunkers for Corrosives, Flammables
Compressed Air Systems	and Solvents
Deionized Water Tanks and Piping	Sulfuric Acid Storage Tanks
Electrical Substations	Water Purification System
Gas and Chemical Vaults	

2. Fixturization from the clean room or service bay wall or floor that is directly related to the installation of machinery and equipment should also be reported on Schedule A-1 and valued in the same manner as the machinery and equipment.



## 2023 TRENDING FACTORS AND GUIDELINES

### AGRICULTURAL EQUIPMENT

Year of Acq.	Index Factors from Table 3 AH 581	Age	FIXED <sup>1</sup>		MOBILE EXCEPT HARVESTERS <sup>2</sup>				HARVESTERS <sup>2</sup>			
			PP Type 99		PP Type 93		PP Type 94		PP Type 91		PP Type 92	
			15 YEAR (MPIF 19)		NEW <sup>3</sup>		USED <sup>3</sup>		NEW <sup>3</sup>		USED <sup>3</sup>	
			% Good	Factor	% Good	Factor	% Good	Factor	% Good	Factor	% Good	Factor
2022	1.00	1	94	94	78	78	92	92	74	74	90	90
2021	1.14	2	88	100	70	80	82	93	64	73	78	89
2020	1.21	3	82	99	64	77	75	91	57	69	69	83
2019	1.24	4	76	94	58	72	68	84	50	62	60	74
2018	1.27	5	70	89	52	66	62	79	43	55	53	67
2017	1.29	6	64	83	47	61	56	72	38	49	46	59
2016	1.31	7	58	76	42	55	50	66	33	43	40	52
2015	1.32	8	52	69	38	50	45	59	29	38	35	46
2014	1.33	9	46	61	34	45	40	53	25	33	30	40
2013	1.36	10	41	56	30	41	36	49	21	29	26	35
2012	1.37	11	35	48	27	37	32	44	19	26	23	32
2011	1.40	12	31	43	25	35	30	42	17	24	21	29
2010	1.44	13	26	37	23	33	28	40	15	22	18	26
2009	1.47	14	22	32	22	32	26	38			16	24
2008	1.52	15	19	29	20	30	23	35			14	21
2007	1.59	16	15	24	18	29	21	33			14	22
2006	1.64	17	13	21			19	31				
2005	1.68	18	11	18			17	29				
2004	1.77	19	11	19								
2003	1.82	20	11	19								
<b>NO MANDATORY MINIMUM PERCENT GOOD INTENDED</b>												
Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.												

Prepared by: Assessment Services Division 01/2023

<sup>1</sup> Fixed agricultural equipment includes items such as bulk feed tanks, milk barn equipment, feeders, cages, hulling equipment, wind machines, etc. Index and Percent Good Factors for Fixed Agricultural Equipment are based on Tables 3 and 4 of the AH581.

<sup>2</sup> Use comparative sales approach if possible. If sales approach is not used, the cost approach using the above factors can be employed. Per Section 401.16 of the Revenue and Taxation Code, "...if information reported by a taxpayer does not indicate whether this property was first acquired by the taxpayer new or used, then the assessor may average the published factors." Index and Percent Good Factors for Mobile Equipment Except Harvesters and Harvesters are from Tables 3 and 6 of the AH581.

<sup>3</sup> The categories and terms "New" and "Used" for the above referenced equipment are based on a BOE study. The accelerated percent good and trend factors for "New" are based on the study's findings that new equipment depreciates faster than used.

## 2023 TRENDING FACTORS AND GUIDELINES

### AGRICULTURAL EQUIPMENT AVERAGE OF NEW AND USED

Year of Acq.	Index Factors from Table 3 AH 581	Age	MOBILE EXCEPT HARVESTERS*		HARVESTERS*	
			PP Type 94A AVERAGE OF NEW AND USED		PP Type 92A AVERAGE OF NEW AND USED	
			% Good	Factor	% Good	Factor
2022	1.00	1	85	85	82	82
2021	1.14	2	76	87	71	81
2020	1.21	3	70	85	63	76
2019	1.24	4	63	78	55	68
2018	1.27	5	57	72	48	61
2017	1.29	6	52	67	42	54
2016	1.31	7	46	60	37	48
2015	1.32	8	42	55	32	42
2014	1.33	9	37	49	28	37
2013	1.36	10	33	45	24	33
2012	1.37	11	30	41	21	29
2011	1.40	12	28	39	19	27
2010	1.44	13	26	37	17	24
2009	1.47	14	24	35	16	24
2008	1.52	15	22	33	14	21
2007	1.59	16	20	32	14	22
2006	1.64	17	19	31		
2005	1.68	18	17	29		
2004	1.77	19				
2003	1.82	20				

Prepared by: Assessment Services Division 01/2023

#### NO MANDATORY MINIMUM PERCENT GOOD INTENDED

Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.

\*The above tables should be used when information is not available to determine if equipment was purchased new or used.

## 2023 TRENDING FACTORS AND GUIDELINES

### AUTOMATED TELLER MACHINES (ATMs)

For index factors, this table uses Table 1 of AH581			PP TYPE 37 Free-standing ATMs (Classified as Personal Property)		PP TYPE 85 Thru-wall, island, drive-up and similarly affixed ATMs (Classified as Fixtures)	
			10 Year		12 Year	
			% Good	Factor	% Good	Factor
2022	1.00	1	90	90	92	92
2021	1.15	2	81	93	84	97
2020	1.25	3	71	89	76	95
2019	1.26	4	62	78	69	87
2018	1.30	5	53	69	61	79
2017	1.35	6	44	59	54	73
2016	1.38	7	36	50	46	63
2015	1.37	8	29	40	40	55
2014	1.38	9	23	32	33	46
2013	1.40	10	17	24	27	38
2012	1.42	11	13	18	22	31
2011	1.45	12	10	15	18	26
2010	1.49	13	10	15	14	21
2009	1.49	14	10	15	11	16
2008	1.53	15	10	15	10	15
2007	1.58	16	10	15	10	15
2006	1.66	17	10	15	10	15
2005	1.73	18	10	15	10	15
2004	1.85	19	10	15	10	15
2003	1.91	20	10	15	10	15
2002	1.93	21	10	15	10	15
2001	1.95	22	10	15	10	15
2000	1.96	23	10	15	10	15
1999	2.00	24	10	15	10	15
1998	2.00	25	10	15	10	15
1997	2.02	26	10	15	10	15
<b>NO MANDATORY MINIMUM PERCENT GOOD INTENDED</b>						
Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.						

Prepared by: Assessment Services Division 01/2023

Note: Cells have been shaded orange in the year of the Maximum Price Index Factor (MPIF). For a definition see Memo 5430-1, Section 2.2.

The CAA no longer recommends a 25% minimum percent good for ATMs (see CAA Position Paper 07-001). This table now uses the 10% minimum percent good recommended for commercial property.

**2023 TRENDING FACTORS AND GUIDELINES****BANKS, INSURANCE COMPANIES AND FINANCIAL CORPORATIONS**

Taxable property classified as fixtures requires use of the following:

For index factors, this table uses Table 1 of the AH581			PP TYPE 36 CARPETS/DRAPES		PP TYPE 35 SIGNS, CAMERAS, TV EQUIPMENT, ETC.		PP TYPE 34 CAFETERIA EQUIPMENT, COUNTERLINES, PARTITIONS		PP TYPE 86 BANK FIXTURES (COMPOSITE)		PP TYPE 39 DRIVE-UP WINDOWS, WALK-UP WINDOWS AND KIOSKS	
Year of Acq.	Index Factor	Age	8 Year MPIF (10)		10 Year MPIF (13)		15 Year MPIF(19)		15 Year MPIF (19)		20 Year MPIF (25)	
			% Good	Factor	% Good	Factor	% Good	Factor	% Good	Factor	% Good	Factor
2022	1.00	1	88	88	90	90	94	94	94	94	96	96
2021	1.15	2	75	86	81	93	88	101	88	101	92	106
2020	1.25	3	63	79	71	89	82	103	82	103	87	109
2019	1.26	4	52	66	62	78	76	96	76	96	83	105
2018	1.30	5	41	53	53	69	70	91	70	91	78	101
2017	1.35	6	32	43	44	59	64	86	64	86	74	100
2016	1.38	7	24	33	36	50	58	80	58	80	70	97
2015	1.37	8	17	23	29	40	52	71	52	71	65	89
2014	1.38	9	12	17	23	32	46	63	46	63	61	84
2013	1.40	10	10	14	17	24	41	57	41	57	56	78
2012	1.42	11	10	14	13	18	35	50	35	50	52	74
2011	1.45	12	10	14	10	15	31	45	31	45	48	70
2010	1.49	13	10	14	10	15	26	39	26	39	44	66
2009	1.49	14	10	14	10	15	22	33	22	33	40	60
2008	1.53	15	10	14	10	15	19	29	19	29	36	55
2007	1.58	16	10	14	10	15	15	24	15	24	32	51
2006	1.66	17	10	14	10	15	13	22	13	22	29	48
2005	1.73	18	10	14	10	15	11	19	11	19	26	45
2004	1.85	19	10	14	10	15	10	19	10	19	23	43
2003	1.91	20	10	14	10	15	10	19	10	19	20	38
2002	1.93	21	10	14	10	15	10	19	10	19	17	33
2001	1.95	22	10	14	10	15	10	19	10	19	15	29
2000	1.96	23	10	14	10	15	10	19	10	19	13	25
1999	2.00	24	10	14	10	15	10	19	10	19	12	24
1998	2.00	25	10	14	10	15	10	19	10	19	10	20
1997	2.02	26	10	14	10	15	10	19	10	19	10	20
1996	2.05	27	10	14	10	15	10	19	10	19	10	20
1995	2.08	28	10	14	10	15	10	19	10	19	10	20
1994	2.15	29	10	14	10	15	10	19	10	19	10	20
1993	2.21	30	10	14	10	15	10	19	10	19	10	20
1992	2.26	31	10	14	10	15	10	19	10	19	10	20
1991	2.29	32	10	14	10	15	10	19	10	19	10	20
1990	2.34	33	10	14	10	15	10	19	10	19	10	20
1989	2.40	34	10	14	10	15	10	19	10	19	10	20
1988	2.52	35	10	14	10	15	10	19	10	19	10	20
1987	2.63	36	10	14	10	15	10	19	10	19	10	20
1986	2.67	37	10	14	10	15	10	19	10	19	10	20
1985	2.71	38	10	14	10	15	10	19	10	19	10	20
1984	2.75	39	10	14	10	15	10	19	10	19	10	20
1983	2.83	40	10	14	10	15	10	19	10	19	10	20

**NO MANDATORY MINIMUM PERCENT GOOD INTENDED**

Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.

Prepared by: Assessment Services Division 01/2023

Note: Cells have been shaded orange in the year of the Maximum Price Index Factor (MPIF). For a definition see Memo 5430-1, Section 2.2.

## 2023 TRENDING FACTORS AND GUIDELINES

### BANKS, INSURANCE COMPANIES AND FINANCIAL CORPORATIONS

PP TYPE 38, NIGHT DEPOSITORIES AND VAULT										
For index factors, this table uses Table 1 of the AH581										
Year of Acq.	Index Factor	Age	40 YR MPIF (50)			Year of Acq.	Index Factor	Age	40 YR MPIF (50)	
			% Good	Factor					% Good	Factor
2022	1.00	1	98	98		1992	2.26	31	41	93
2021	1.15	2	97	112		1991	2.29	32	39	89
2020	1.25	3	95	119		1990	2.34	33	37	87
2019	1.26	4	94	118		1989	2.40	34	35	84
2018	1.30	5	92	120		1988	2.52	35	33	83
2017	1.35	6	90	122		1987	2.63	36	32	84
2016	1.38	7	88	121		1986	2.67	37	30	80
2015	1.37	8	87	119		1985	2.71	38	28	76
2014	1.38	9	85	117		1984	2.75	39	26	72
2013	1.40	10	83	116		1983	2.83	40	25	71
2012	1.42	11	81	115		1982	2.89	41	23	66
2011	1.45	12	79	115		1981	3.02	42	22	66
2010	1.49	13	77	115		1980	3.31	43	21	70
2009	1.49	14	75	112		1979	3.61	44	20	72
2008	1.53	15	73	112		1978	3.94	45	18	71
2007	1.58	16	71	112		1977	4.24	46	17	72
2006	1.66	17	69	115		1976	4.45	47	16	71
2005	1.73	18	67	116		1975	4.72	48	15	71
2004	1.85	19	65	120		1974	5.21	49	14	73
2003	1.91	20	63	120		1973	5.99	50	14	84
2002	1.93	21	61	118		1972	6.22	51	12	72
2001	1.95	22	59	115		1971	6.40	52	12	72
2000	1.96	23	57	112		1970	6.75	53	11	66
1999	2.00	24	55	110		1969	7.16	54	10	60
1998	2.00	25	53	106		1968	7.47	55	10	60
1997	2.02	26	51	103		1967	7.78	56	10	60
1996	2.05	27	49	100		1966	8.10	57	10	60
1995	2.08	28	47	98		1965	8.29	58	10	60
1994	2.15	29	45	97		1964	8.36	59	10	60
1993	2.21	30	43	95		1963	8.43	60	10	60
NO MANDATORY MINIMUM PERCENT GOOD INTENDED										
Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.										

Prepared by: Assessment Services Division 01/2023

Note: Cells have been orange shaded in the year of the Maximum Price Index Factor (MPIF). For a definition see Memo 5430-1, Section 2.2.

## 2023 BILLBOARD VALUATION GUIDELINE

Year of Acq.	Base Year	CPI Trend Factors
2022	2023	1.00000
2021	2022	1.02000
2020	2021	1.04040
2019	2020	1.05117
2018	2019	1.07220
2017	2018	1.09364
2016	2017	1.11551
2015	2016	1.13782
2014	2015	1.15518
2013	2014	1.17826
2012	2013	1.18361
2011	2012	1.20728
2010	2011	1.23142
2009	2010	1.24070
2008	2009	1.23776
2007	2008	1.26251
2006	2007	1.28776
2005	2006	1.31352
2004	2005	1.33979
2003	2004	1.36658
2002	2003	1.39210
2001	2002	1.41994
2000	2001	1.44834
1999	2000	1.47731
1998	1999	1.50685
1997	1998	1.53477
1996	1997	1.56547
1995	1996	1.59678
1994	1995	1.61450
1993	1994	1.63372
1992	1993	1.66639
1991	1992	1.69972
1990	1991	1.73371
1989	1990	1.76839
1988	1989	1.80375
1987	1988	1.83983
1986	1987	1.87663
1985	1986	1.91416
1984	1985	1.95244
1983	1984	1.99149
1982	1983	2.03132
1981	1982	2.05163
1980	1981	2.09267
1979	1980	2.13452
1978	1979	2.17721
1977	1978	2.22076
1976	1977	2.26517
1975 & Prior	1976	2.31047

The CAA recommendation on valuing billboards states, "For Billboards that are classified as real property, the Billboards should be assessed at factored base year value unless you have appraisal data that derives a market value that is lower than the factored base year value."

The following steps should be used to calculate the current year trended base value of a given billboard:

(NOTE: The example used throughout the explanation below is for a billboard purchased in 2008 with an original cost of \$150,000.)

1. Find the correct CPI trend factor by locating the billboard's acquisition year in the left column of the table. (For Proposition 13 purposes, the base year is presumed to be the year following the reported year of acquisition.)

The current year CPI trend factor for the billboard acquired in 2008 (base year 2009) is 1.23776.

2. Apply the indicated CPI trend factor to the billboard's acquired cost (round to the nearest dollar).

Apply the indicated CPI factor to the acquisition cost:  
\$150,000 x 1.23776 = \$185,664 (rounded)

3. Arrive at an estimate of market value using one of the three approaches to market value. An estimate of value can be derived by using the current Caltrans schedule as per Section III of the CAA Position Paper 05-001. The Caltrans Payment Schedule for Poster Panel Removal is at Caltrans Website: [www.dot.ca.gov/hq/oda](http://www.dot.ca.gov/hq/oda).
4. Compare the factored base year value (2) with the market value (3). Enroll the lower of the two values.
5. It is recommended that the appraiser prepare a spreadsheet to show the results of the base year value computation and attach it to the property statement. Due to certain limitations, the AS/400 cannot compute the factored base year value.

## 2023 TRENDING FACTORS AND GUIDELINES

### BIOPHARMACEUTICAL INDUSTRY

AH 581, TABLE 9		SCHEDULE A			SCHEDULE B
		(SCHEDULE A-1) MACHINERY AND EQUIPMENT	(SCHEDULE A-3) OTHER EQUIPMENT	(SCHEDULE A-4) TOOLS. MOLDS DIES, JIGS	(SCHEDULE B-2) FIXTURES
		PP TYPE 59 Valuation Factor	PP TYPE 60 Valuation Factor	PP TYPE 61 Valuation Factor	PP TYPE 62 Valuation Factor
Year of Acq.	Age				
2022	1	83	90	88	90
2021	2	75	91	84	91
2020	3	62	86	76	86
2019	4	45	76	63	76
2018	5	33	66	51	66
2017	6	20	56	41	56
2016	7	13	47	31	47
2015	8	13	38	22	38
2014	9	13	30	16	30
2013	10	13	23	13	23
2012	11	13	17	13	17
2011	12	13	14	13	14
2010	13	13	14	13	14
2009	14	13	14	13	14
2008	15	13	14	13	14
2007	16	13	14	13	14
2006	17	13	14	13	14
2005	18	13	14	13	14
2004	19	13	14	13	14
2003	20	13	14	13	14
2002	21	13	14	13	14
2001	22	13	14	13	14
2000 & Prior	23	13	14	13	14
<b>NO MANDATORY MINIMUM PERCENT GOOD INTENDED</b> Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.					

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## BIOPHARMACEUTICAL INDUSTRY GUIDELINES

1. The following is a list of sample equipment and fixtures covered by CAA Position Paper 99-004.

### SCHEDULE A1 Machinery & Equipment

#### General Laboratory Equipment

Analytical Balances  
Anesthetic Machines  
Animal Cages  
Autoclaves  
Autosamplers  
Bacteria Identification Systems  
Cameras used in research  
Centrifuges (and rotors)  
Chart Recorders  
Conductivity Monitors  
Control Valves (laboratory scale)  
Densitometers  
Digital Counters  
Evaporator  
Fermentors (<100 liters)  
Fume Hoods (portable)  
Glass Handling Equipment  
Glassware Washers  
Glucose Analyzers  
Ice Machines  
Imaging Equipment  
Incubators  
Liquid Samplers  
Micromanipulators  
Microscopes  
Microtomes  
Optical Scanning Detectors  
Organic Synthesizers  
Osmometers  
Ovens  
pH Analyzers  
Pipettes  
Pumps (laboratory scale)  
Radiation Monitors  
Reactor Vessels (<100 liters)  
Refrigerators and Freezers  
Sample Handling Equipment  
Samplers  
Shakers  
Sterilizers  
Stirrers  
Ultrasonic Cleaning Systems  
Water Baths

#### High-tech Analytical Instruments

Cell Fusion Devices  
Cell Sorting Instruments - FACS  
Chemstations - computer controlled Cryostats  
Chromatography - Desktop  
Cytometry Instruments  
DNA Sequencers and Analyzers  
DNA Synthesizers and Purifiers  
Electrolyte Analyzers  
Electron Scanning Microscopes  
Electrophoresis - Gas or Liquid  
Mass Spectrometers - NMR, FTIR, AA,  
MALDI Molecular Imaging Instruments  
Particle Counters and Analyzers  
Peptide Synthesizers and Sequencers Protein  
Synthesizers  
Scintillation Counters  
Spectrometers  
Spectrophotometers  
Thermal Analysis Instruments  
Viscometers  
X-ray Diffractometers Other unspecified  
equipment similar in character, scale and  
technology



**SCHEDULE A3**  
**Other Equipment**

Air Sampler	Commercial Scale Stainless Steel Tanks and Vessels
Clean Room Monitor	Custom Roller Bottle Apparatus
Commercial Scale Agitator	Equipment Skids
Commercial Scale Control Devices	Filter Housings, Stainless Steel
Commercial Scale Fermentation Tanks and Controls	Floor Scale
Commercial Scale Glycol System	Flow Meter
Commercial Scale Mix Tanks, Stainless Steel	Piping & Tubing Between Production Vessels
Commercial Scale Mixers	Roller Bottle Machine Capper
Commercial Scale Pumps	Roller Bottle Machine Unit
Commercial Scale Purification Vessels and Devices	Roller Racks
Commercial Scale RO Water Unit and System	Sanitary Valves (personal property)
	WFI Water Still
	Other Commercial Scale Control Devices
	Other Commercial Scale Tanks, Vessels and Devices

**SCHEDULE A4**  
**Tools, Molds, Dies, Jigs**

Mobile Pilot Plants	Skids
Pilot Scale Fermentation Control	Small Fermentors (< 500 liters)
Pilot Scale Mixers	Small Scale Process Control Devices
Pilot Scale Pumps and Hose Apparatus	Individual components aggregated into pilot scale manufacturing equipment systems
Pilot Scale Purification Vessels and Devices	

**SCHEDULE B2**  
**Fixtures**

Benches and Counters, Built-in	HVAC systems and ductwork unique to process
Cabinets, Built-in	Individual components aggregated into fixtures
Casework, Metal	Piping and plumbing related to process
Casework, Wood	RO, DI, WFI Water Piping
Clean in Place Equipment	Safety Stations and First Aid Cabinets
Clean Room Air Ducts/Handlers	Clean Room Special Wall Surfaces
Clean Room Filter Units	Steam supply unique to process
Clean Room Fixtures, Not Specified	Walk-in freezers and refrigerator units
Clean Room Special Floor Surfaces	Wall Cases, Built-in
Clean Rooms	Waste disposal equipment unique to process
Electric Supply Systems Unique to Process	Water supply systems unique to process (WFI)
Emergency Generators (for process)	Water, electric, and gas hook-ups to lab stations
Feedwater System	Other items meeting the definition of a fixture as specified in Property Tax Rule 122.5
Fiber Optic Communication Systems for Process	
Fume Hoods (built-in)	

2. Trade fixtures should be reported and assessed under Schedule B2 of the Business Property Statement (571-L), otherwise trade fixtures should be allocated from Schedule A1, A3, and A4.

## 2023 Casino Equipment Valuation Factors

### ELECTRONIC SLOT MACHINES

Per CAA Position Paper - Table L

Year of Acq.	PP Type - GM01	
	AGE	FACTOR
2022	1	80
2021	2	59
2020	3	42
2019	4	31
2018	5	23
2017	6	15
2016	7	6
2015 & Prior	8	6

### MECHANICAL SLOT MACHINES & OTHER GAMING EQUIPMENT

Per CAA Position Paper - Table M

Year of Acq.	PP Type - GM02	
	AGE	FACTOR
2022	1	97
2021	2	86
2020	3	75
2019	4	66
2018	5	60
2017	6	52
2016	7	47
2015	8	41
2014	9	36
2013	10	31
2012	11	26
2011	12	22
2010	13	18
2009	14	13
2008	15	7
2007 & Prior	16	7

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Tables L and M are derived from the State of Nevada,  
Department of Taxation, Personal Property Manual, Section 71.

## 2023 TRENDING FACTORS AND GUIDELINES

### COMMERCIAL EQUIPMENT FACTORS WITH SALES TAX

Year of Acq.	Age	Sales Tax	PERSONAL PROPERTY AND FIXTURES										
			3	4	5	6	8	10	12	15	17	20	25
2022	1	1.0950	72	81	88	91	96	99	101	103	104	105	106
2021	2	1.0950	45	65	76	84	94	102	106	111	114	116	118
2020	3	1.0950	22	43	59	70	87	97	104	113	115	119	124
2019	4	1.0950	14	22	38	51	72	85	95	105	110	115	120
2018	5	1.0950	14	14	23	37	58	76	87	100	105	111	119
2017	6	1.0875	14	14	15	24	47	64	79	94	100	109	117
2016	7	1.0900	14	14	15	15	36	55	69	87	95	106	116
2015	8	1.0900	14	14	15	15	25	44	60	77	86	97	110
2014	9	1.0900	14	14	15	15	19	35	50	69	80	92	106
2013	10	1.0900	14	14	15	15	15	26	41	62	73	85	102
2012	11	1.0875	14	14	15	15	15	20	34	54	66	80	97
2011	12	1.0925	14	14	15	15	15	16	28	49	60	76	95
2010	13	1.0975	14	14	15	15	15	16	23	43	56	72	91
2009	14	1.0925	14	14	15	15	15	16	17	36	49	66	86
2008	15	1.0825	14	14	15	15	15	16	16	31	43	60	83
2007	16	1.0825	14	14	15	15	15	16	16	26	38	55	79
2006	17	1.0825	14	14	15	15	15	16	16	24	35	52	77
2005	18	1.0825	14	14	15	15	15	16	16	21	30	49	75
2004	19	1.0825	14	14	15	15	15	16	16	21	28	47	74
2003	20	1.0825	14	14	15	15	15	16	16	21	23	41	70
2002	21	1.0825	14	14	15	15	15	16	16	21	21	36	65
2001	22	1.0825	14	14	15	15	15	16	16	21	21	31	60
2000	23	1.0825	14	14	15	15	15	16	16	21	21	27	55
1999	24	1.0825	14	14	15	15	15	16	16	21	21	26	50
1998	25	1.0825	14	14	15	15	15	16	16	21	21	22	45
1997	26	1.0825	14	14	15	15	15	16	16	21	21	22	41
1996	27	1.0825	14	14	15	15	15	16	16	21	21	22	38
1995	28	1.0825	14	14	15	15	15	16	16	21	21	22	34
1994	29	1.0825	14	14	15	15	15	16	16	21	21	22	32
1993	30	1.0825	14	14	15	15	15	16	16	21	21	22	29
1992	31	1.0825	14	14	15	15	15	16	16	21	21	22	27
1991	32	1.0750	14	14	15	15	15	16	16	20	20	22	25
1990	33	1.0675	14	14	15	15	15	16	16	20	20	21	25
1989	34	1.0650	14	14	15	15	15	16	16	20	20	21	24
1988	35	1.0650	14	14	15	15	15	16	16	20	20	21	24
1987	36	1.0650	14	14	15	15	15	16	16	20	20	21	24
<b>NO MANDATORY MINIMUM PERCENT GOOD INTENDED</b>													
Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.													

Prepared by: Assessment Services Division 01/2023

Note: Cells have been shaded orange in the year of the Maximum Price Index Factor (MPIF).

For a definition see Memo 5430-1, Section 2.2.

Remarks: For 2011 and 2009, weighted averages of the different sales tax rates in effect were used.  
A similar adjustment was also made in 1991.

**2023 TRENDING FACTORS AND GUIDELINES****CONSTRUCTION MOBILE EQUIPMENT<sup>1</sup>**

<i>Index and Percent Good Factors from Tables 3 &amp; 5, AH581</i>			<b>PP Type 71 NEW<sup>2</sup></b>		<b>PP Type 72 USED<sup>2</sup></b>	
<b>Yr. of Acq.</b>	<b>Index Factor</b>	<b>Age</b>	<b>% Good</b>	<b>Factor</b>	<b>% Good</b>	<b>Factor</b>
<b>2022</b>	<b>1.00</b>	<b>1</b>	<b>74</b>	<b>74</b>	<b>91</b>	<b>91</b>
<b>2021</b>	<b>1.08</b>	<b>2</b>	<b>66</b>	<b>71</b>	<b>81</b>	<b>87</b>
<b>2020</b>	<b>1.13</b>	<b>3</b>	<b>60</b>	<b>68</b>	<b>74</b>	<b>84</b>
<b>2019</b>	<b>1.15</b>	<b>4</b>	<b>55</b>	<b>63</b>	<b>68</b>	<b>78</b>
<b>2018</b>	<b>1.20</b>	<b>5</b>	<b>51</b>	<b>61</b>	<b>62</b>	<b>74</b>
<b>2017</b>	<b>1.22</b>	<b>6</b>	<b>47</b>	<b>57</b>	<b>58</b>	<b>71</b>
<b>2016</b>	<b>1.23</b>	<b>7</b>	<b>42</b>	<b>52</b>	<b>52</b>	<b>64</b>
<b>2015</b>	<b>1.24</b>	<b>8</b>	<b>38</b>	<b>47</b>	<b>47</b>	<b>58</b>
<b>2014</b>	<b>1.25</b>	<b>9</b>	<b>35</b>	<b>44</b>	<b>43</b>	<b>54</b>
<b>2013</b>	<b>1.27</b>	<b>10</b>	<b>31</b>	<b>39</b>	<b>38</b>	<b>48</b>
<b>2012</b>	<b>1.31</b>	<b>11</b>	<b>28</b>	<b>37</b>	<b>34</b>	<b>45</b>
<b>2011</b>	<b>1.36</b>	<b>12</b>	<b>26</b>	<b>35</b>	<b>32</b>	<b>44</b>
<b>2010</b>	<b>1.40</b>	<b>13</b>	<b>24</b>	<b>34</b>	<b>29</b>	<b>41</b>
<b>2009</b>	<b>1.41</b>	<b>14</b>	<b>22</b>	<b>31</b>	<b>27</b>	<b>38</b>
<b>2008</b>	<b>1.45</b>	<b>15</b>	<b>20</b>	<b>29</b>	<b>25</b>	<b>36</b>
<b>2007</b>	<b>1.49</b>	<b>16</b>	<b>19</b>	<b>28</b>	<b>23</b>	<b>34</b>
<b>2006</b>	<b>1.53</b>	<b>17</b>	<b>16</b>	<b>24</b>	<b>20</b>	<b>31</b>
<b>2005</b>	<b>1.59</b>	<b>18</b>	<b>13</b>	<b>21</b>	<b>17</b>	<b>27</b>
<b>2004</b>	<b>1.69</b>	<b>19</b>	<b>12</b>	<b>20</b>	<b>13</b>	<b>22</b>
<b>2003</b>	<b>1.75</b>	<b>20</b>	<b>11</b>	<b>19</b>	<b>11</b>	<b>19</b>
<b>2002</b>	<b>1.78</b>	<b>21</b>			<b>9</b>	<b>16</b>
<b>NO MANDATORY MINIMUM PERCENT GOOD INTENDED</b>						
Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.						

Prepared by: Assessment Services Division 01/2023

<sup>1</sup> Use comparative sales approach if possible. If sales approach is not used, the cost approach using the above factors can be employed. Per section 401.16 of the Revenue and Taxation Code, "...if information reported by a taxpayer does not indicate whether this property was first acquired by the taxpayer new or used, then the assessor may average the published factors."

<sup>2</sup> The categories and terms "New" and "Used" for the above referenced equipment are based on a BOE study. The accelerated percent good and trend factors for "New" are based on the study's findings that new equipment depreciates faster than used.

## 2023 TRENDING FACTORS AND GUIDELINES

### DAIRIES AND COTTON GINS

Year of Acq.	Tbl 3 Agri AH581	PP Type 76 (Dairies) and 77 (Cotton Gins)		
		Age	15 YEAR (MPIF 19)	
			% Good	Factor
2022	1.00	1	94	94
2021	1.14	2	88	100
2020	1.21	3	82	99
2019	1.24	4	76	94
2018	1.27	5	70	89
2017	1.29	6	64	83
2016	1.31	7	58	76
2015	1.32	8	52	69
2014	1.33	9	46	61
2013	1.36	10	41	56
2012	1.37	11	35	48
2011	1.40	12	31	43
2010	1.44	13	26	37
2009	1.47	14	22	32
2008	1.52	15	19	29
2007	1.59	16	15	24
2006	1.64	17	13	21
2005	1.68	18	11	18
2004	1.77	19	11	19
2003	1.82	20	11	19
2002	1.85	21	11	19
<b>NO MANDATORY MINIMUM PERCENT GOOD INTENDED</b>				
Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.				

Prepared by: Assessment Services Division 01/2023

Note: Cells have been shaded orange in the year of the Maximum Price Index Factor (MPIF).  
For a definition see Memo 5430-1, Section 2.2.

## 2023 VALUATION FACTORS

### OFFSET LITHOGRAPHIC PRINTING PRESSES Valuation Factors per BOE AH581, Table 11

Year of Acq.	PP Type 04	
	AGE	FACTOR
2022	1	91
2021	2	82
2020	3	74
2019	4	66
2018	5	58
2017	6	50
2016	7	43
2015	8	37
2014	9	31
2013	10	23
2012	11	20
2011	12	17
2010	13	13
2009 & Prior	14	10

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Offset lithography is a printing process in which the image area and the non-image area co-exist on the same plane, in contrast to those in which the image is either raised (as in the letterpress process) or etched (as in the gravure process). The two basic varieties of offset lithography are sheet fed offset lithography and web offset lithography. **The valuation factors in this table are intended to be applied to sheet fed offset lithography printing presses.** [For a description of an offset lithographic unit, see AH 581].

These valuation factors are NOT intended to be applied to plateless or non-impact printing presses (i.e., digital printing or quick printing) or web fed (continuous fed) printing presses. Additionally, the valuation factors are NOT intended to be applied to other equipment used in print production, such as "prepress" equipment (used to transform an original into a state that is ready for reproduction for printing, and "postpress" equipment (equipment used to finish or bind the printed material).

## 2023 VALUATION FACTORS

### SET-TOP BOXES

Per CAA Position Paper 19-001 - Table J

Year of Acq.	PP Type - STBOX	
	AGE	FACTOR
2022	1	68
2021	2	47
2020	3	31
2019	4	19
2018	5	11
2017	6	6
2016	7	2
2015 & Prior	8	2

Prepared by: Assessment Services Division 01/2023

Set-Top Boxes are the information appliance devices used in the cable and satellite tv industry. They typically connect subscribers' televisions to an external signal source enabling proprietary content to be displayed on their television screens and/or other devices.

2023 TRENDING FACTORS AND GUIDELINES													
COMMERCIAL EQUIPMENT													
Year of Acq.	Age	PERSONAL PROPERTY AND FIXTURES											
		3	4	5	6	8	10	12	15	17	20	25	30
2022	1	66	74	80	83	88	90	92	94	95	96	97	98
2021	2	41	59	69	77	86	93	97	101	104	106	108	109
2020	3	20	39	54	64	79	89	95	103	105	109	113	116
2019	4	13	20	35	47	66	78	87	96	100	105	110	113
2018	5	13	13	21	34	53	69	79	91	96	101	109	113
2017	6	13	13	14	22	43	59	73	86	92	100	108	115
2016	7	13	13	14	14	33	50	63	80	87	97	106	113
2015	8	13	13	14	14	23	40	55	71	79	89	101	108
2014	9	13	13	14	14	17	32	46	63	73	84	97	106
2013	10	13	13	14	14	14	24	38	57	67	78	94	104
2012	11	13	13	14	14	14	18	31	50	61	74	89	101
2011	12	13	13	14	14	14	15	26	45	55	70	87	99
2010	13	13	13	14	14	14	15	21	39	51	66	83	97
2009	14	13	13	14	14	14	15	16	33	45	60	79	94
2008	15	13	13	14	14	14	15	15	29	40	55	77	92
2007	16	13	13	14	14	14	15	15	24	35	51	73	90
2006	17	13	13	14	14	14	15	15	22	32	48	71	90
2005	18	13	13	14	14	14	15	15	19	28	45	69	90
2004	19	13	13	14	14	14	15	15	19	26	43	68	91
2003	20	13	13	14	14	14	15	15	19	21	38	65	88
2002	21	13	13	14	14	14	15	15	19	19	33	60	83
2001	22	13	13	14	14	14	15	15	19	19	29	55	80
2000	23	13	13	14	14	14	15	15	19	19	25	51	74
1999	24	13	13	14	14	14	15	15	19	19	24	46	72
1998	25	13	13	14	14	14	15	15	19	19	20	42	66
1997	26	13	13	14	14	14	15	15	19	19	20	38	63
1996	27	13	13	14	14	14	15	15	19	19	20	35	59
1995	28	13	13	14	14	14	15	15	19	19	20	31	54
1994	29	13	13	14	14	14	15	15	19	19	20	30	52
1993	30	13	13	14	14	14	15	15	19	19	20	27	49
1992	31	13	13	14	14	14	15	15	19	19	20	25	47
1991	32	13	13	14	14	14	15	15	19	19	20	23	44
1990	33	13	13	14	14	14	15	15	19	19	20	23	40
1989	34	13	13	14	14	14	15	15	19	19	20	23	38
1988	35	13	13	14	14	14	15	15	19	19	20	23	35
1987	36	13	13	14	14	14	15	15	19	19	20	23	34
1986	37	13	13	14	14	14	15	15	19	19	20	23	32
1985	38	13	13	14	14	14	15	15	19	19	20	23	30
1984	39	13	13	14	14	14	15	15	19	19	20	23	27
1983	40	13	13	14	14	14	15	15	19	19	20	23	27
1982	41	13	13	14	14	14	15	15	19	19	20	23	27
1981	42	13	13	14	14	14	15	15	19	19	20	23	27
1980	43	13	13	14	14	14	15	15	19	19	20	23	27
NO MANDATORY MINIMUM PERCENT GOOD INTENDED													
Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.													

Prepared by: Assessment Services Division 01/2023

Note: For purposes of this table, "untrended factors" are defined as non-indexed percent good factors.



2023 TRENDING FACTORS AND GUIDELINES INDUSTRIAL MACHINERY AND EQUIPMENT													
Year of Acq.	Age	PERSONAL PROPERTY AND FIXTURES											
		3	4	5	6	8	10	12	15	17	20	25	30
2022	1	66	74	80	83	88	90	92	94	95	96	97	98
2021	2	40	57	67	75	84	91	94	99	101	103	105	106
2020	3	19	38	52	62	76	86	92	99	102	105	109	113
2019	4	11	20	34	45	63	76	84	93	96	101	106	110
2018	5	11	11	20	33	51	66	76	88	93	98	105	109
2017	6	11	11	12	20	41	56	69	82	87	95	102	109
2016	7	11	11	12	13	31	47	60	75	82	91	100	107
2015	8	11	11	12	12	22	38	52	68	75	85	96	103
2014	9	11	11	12	12	16	30	43	60	69	80	92	101
2013	10	11	11	12	12	12	23	36	55	64	74	89	98
2012	11	11	11	12	12	12	17	29	47	58	70	84	95
2011	12	11	11	12	12	12	14	24	42	52	65	82	92
2010	13	11	11	12	12	12	13	20	36	48	62	78	91
2009	14	11	11	12	12	12	13	15	31	42	56	74	88
2008	15	11	11	12	12	12	13	13	27	37	51	71	85
2007	16	11	11	12	12	12	13	13	22	32	47	68	84
2006	17	11	11	12	12	12	13	13	20	29	44	65	82
2005	18	11	11	12	12	12	13	13	17	25	41	62	81
2004	19	11	11	12	12	12	13	13	15	23	37	60	79
2003	20	11	11	12	12	12	13	13	15	19	34	57	78
2002	21	11	11	12	12	12	13	13	15	17	29	52	73
2001	22	11	11	12	12	12	13	13	15	15	25	47	69
2000	23	11	11	12	12	12	13	13	15	15	22	44	65
1999	24	11	11	12	12	12	13	13	15	15	21	40	62
1998	25	11	11	12	12	12	13	13	15	15	17	36	57
1997	26	11	11	12	12	12	13	13	15	15	16	33	54
1996	27	11	11	12	12	12	13	13	15	15	16	30	52
1995	28	11	11	12	12	12	13	13	15	15	16	27	47
1994	29	11	11	12	12	12	13	13	15	15	16	26	45
1993	30	11	11	12	12	12	13	13	15	15	16	23	42
1992	31	11	11	12	12	12	13	13	15	15	16	21	41
1991	32	11	11	12	12	12	13	13	15	15	16	20	38
1990	33	11	11	12	12	12	13	13	15	15	16	18	35
1989	34	11	11	12	12	12	13	13	15	15	16	18	33
1988	35	11	11	12	12	12	13	13	15	15	16	18	31
1987	36	11	11	12	12	12	13	13	15	15	16	18	30
1986	37	11	11	12	12	12	13	13	15	15	16	18	28
1985	38	11	11	12	12	12	13	13	15	15	16	18	26
1984	39	11	11	12	12	12	13	13	15	15	16	18	24
1983	40	11	11	12	12	12	13	13	15	15	16	18	21
1982	41	11	11	12	12	12	13	13	15	15	16	18	21
1981	42	11	11	12	12	12	13	13	15	15	16	18	21
1980	43	11	11	12	12	12	13	13	15	15	16	18	21
1979	44	11	11	12	12	12	13	13	15	15	16	18	21
NO MANDATORY MINIMUM PERCENT GOOD INTENDED													
Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.													

Prepared by: Assessment Services Division 01/2023

Note: Cells have been shaded orange in the year of the Maximum Price Index Factor (MPIF). For a definition see Memo 5430-1, Section 2.2.

### SUMMARY OF 4-YEAR TRENDING FACTORS

(Table 1 of 2)

2023													2022												
Yr. of Acq.	PERSONAL PROPERTY & FIXTURES												PERSONAL PROPERTY & FIXTURES												
	COMMERCIAL EQUIPMENT						INDUSTRIAL M&E						COMMERCIAL EQUIPMENT						INDUSTRIAL M&E						
	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	
2022	80	88	90	92	94	96	80	88	90	92	94	96													
2021	69	86	93	97	101	106	67	84	91	94	99	103	80	88	90	92	94	96	80	88	90	92	94	96	
2020	54	79	89	95	103	109	52	76	86	92	99	105	65	83	88	93	96	100	65	83	88	93	96	100	
2019	35	66	78	87	96	105	34	63	76	84	93	101	47	70	78	85	90	96	47	70	78	85	90	96	
2018	21	53	69	79	91	101	20	51	66	76	88	98	32	59	70	78	86	94	32	59	70	78	86	94	
2017	14	43	59	73	86	100	12	41	56	69	82	95	19	50	63	72	83	93	19	49	61	71	81	92	
2016	14	33	50	63	80	97	12	31	47	60	75	91	12	38	54	65	77	89	11	37	53	63	75	87	
2015	14	23	40	55	71	89	12	22	38	52	68	85	12	29	44	56	69	83	11	28	44	55	68	83	
2014	14	17	32	46	63	84	12	16	30	43	60	80	12	20	35	48	62	79	11	20	35	48	62	79	
2013	14	14	24	38	57	78	12	12	23	36	55	74	12	15	28	41	57	74	11	14	28	41	56	73	
2012	14	14	18	31	50	74	12	12	17	29	47	70	12	12	22	34	50	70	11	11	22	34	50	69	
2011	14	14	15	26	45	70	12	12	14	24	42	65	12	12	17	28	46	67	11	11	16	27	44	65	
2010	14	14	15	21	39	66	12	12	13	20	36	62	12	12	13	23	40	64	11	11	13	23	39	62	
2009	14	14	15	16	33	60	12	12	13	15	31	56	12	12	13	18	34	57	11	11	11	18	33	55	
2008	14	14	15	15	29	55	12	12	13	13	27	51	12	12	13	15	29	53	11	11	11	14	28	51	
2007	14	14	15	15	24	51	12	12	13	13	22	47	12	12	13	14	26	51	11	11	11	12	25	49	
2006	14	14	15	15	22	48	12	12	13	13	20	44	12	12	13	14	23	48	11	11	11	12	22	45	
2005	14	14	15	15	19	45	12	12	13	13	17	41	12	12	13	14	20	44	11	11	11	12	18	41	
2004	14	14	15	15	19	43	12	12	13	13	15	37	12	12	13	14	18	42	11	11	11	12	16	38	
2003	14	14	15	15	19	38	12	12	13	13	15	34	12	12	13	14	17	38	11	11	11	12	14	35	
2002	14	14	15	15	19	33	12	12	13	13	15	29	12	12	13	14	17	34	11	11	11	12	14	30	
2001	14	14	15	15	19	29	12	12	13	13	15	25	12	12	13	14	17	30	11	11	11	12	14	27	
2000	14	14	15	15	19	25	12	12	13	13	15	22	12	12	13	14	17	27	11	11	11	12	14	24	
1999	14	14	15	15	19	24	12	12	13	13	15	21	12	12	13	14	17	24	11	11	11	12	14	22	
1998	14	14	15	15	19	20	12	12	13	13	15	17	12	12	13	14	17	21	11	11	11	12	14	19	
1997	14	14	15	15	19	20	12	12	13	13	15	16	12	12	13	14	17	18	11	11	11	12	14	16	
1996	14	14	15	15	19	20	12	12	13	13	15	16	12	12	13	14	17	18	11	11	11	12	14	14	
1995	14	14	15	15	19	20	12	12	13	13	15	16	12	12	13	14	17	18	11	11	11	12	14	14	
1994	14	14	15	15	19	20	12	12	13	13	15	16	12	12	13	14	17	18	11	11	11	12	14	14	
1993	14	14	15	15	19	20	12	12	13	13	15	16	12	12	13	14	17	18	11	11	11	12	14	14	
NO MANDATORY MINIMUM PERCENT GOOD INTENDED																									
Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.																									

NO MANDATORY MINIMUM PERCENT GOOD INTENDED

Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.

Prepared by: Assessment Services Division 01/2023

**NOTE:** Beginning lien date 2001, the all industry composite trend table was replaced by the commercial equipment and the industrial machinery and equipment trend factor tables.

### SUMMARY OF 4-YEAR TRENDING FACTORS

(Table 2 of 2)

2021													2020												
Yr. of Acq.	PERSONAL PROPERTY & FIXTURES												PERSONAL PROPERTY & FIXTURES												
	COMMERCIAL EQUIPMENT						INDUSTRIAL M&E						COMMERCIAL EQUIPMENT						INDUSTRIAL M&E						
	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	
2022																									
2021																									
2020	80	88	91	93	94	96	80	88	91	93	94	96	80	88	91	93	95	96	80	88	91	93	95	96	
2019	62	77	83	86	90	93	62	77	83	86	90	93	63	79	85	88	93	97	63	78	84	88	92	96	
2018	45	68	75	81	86	92	44	67	74	80	85	91	46	70	78	83	89	95	46	69	77	83	88	94	
2017	30	57	68	76	83	91	30	56	67	74	82	89	31	59	69	76	85	93	30	58	67	75	83	91	
2016	19	47	59	69	78	88	18	46	58	68	77	86	19	47	60	69	78	88	18	46	59	67	77	87	
2015	11	36	51	61	73	84	10	36	50	59	71	82	11	36	51	62	73	85	10	36	50	60	71	83	
2014	11	27	42	53	67	80	10	26	41	52	65	78	11	36	51	62	73	85	10	36	50	60	71	83	
2013	11	20	34	46	60	76	10	20	33	45	59	75	11	28	42	54	67	80	10	27	41	53	65	78	
2012	11	14	27	40	54	71	10	13	27	39	53	70	11	20	35	47	60	76	10	20	34	46	59	75	
2011	11	12	21	34	50	68	10	10	20	33	49	67	11	14	28	40	56	74	10	13	27	39	55	72	
2010	11	12	17	28	46	66	10	10	16	27	44	64	11	12	23	35	51	71	10	10	22	33	49	69	
2009	11	12	13	23	39	61	10	10	13	22	38	59	11	12	17	28	45	66	10	10	16	28	44	64	
2008	11	12	12	18	34	58	10	10	11	18	33	55	11	12	13	23	40	62	10	10	13	22	38	59	
2007	11	12	12	15	30	55	10	10	11	15	29	52	11	12	13	19	35	59	10	10	11	18	34	57	
2006	11	12	12	13	27	52	10	10	11	13	25	49	11	12	13	16	32	57	10	10	11	15	30	53	
2005	11	12	12	13	23	48	10	10	11	11	22	45	11	12	13	14	27	53	10	10	11	13	26	50	
2004	11	12	12	13	21	46	10	10	11	11	19	42	11	12	13	14	25	53	10	10	11	12	22	48	
2003	11	12	12	13	18	43	10	10	11	11	17	39	11	12	13	14	21	48	10	10	11	12	19	44	
2002	11	12	12	13	16	39	10	10	11	11	12	35	11	12	13	14	18	45	10	10	11	12	16	40	
2001	11	12	12	13	16	34	10	10	11	11	12	31	11	12	13	14	16	39	10	10	11	12	14	35	
2000	11	12	12	13	16	30	10	10	11	11	12	26	11	12	13	14	16	34	10	10	11	12	12	31	
1999	11	12	12	13	16	27	10	10	11	11	12	24	11	12	13	14	16	32	10	10	11	12	12	28	
1998	11	12	12	13	16	24	10	10	11	11	12	21	11	12	13	14	16	27	10	10	11	12	12	24	
1997	11	12	12	13	16	21	10	10	11	11	12	19	11	12	13	14	16	24	10	10	11	12	12	21	
1996	11	12	12	13	16	18	10	10	11	11	12	16	11	12	13	14	16	21	10	10	11	12	12	19	
1995	11	12	12	13	16	16	10	10	11	11	12	15	11	12	13	14	16	20	10	10	11	12	12	18	
1994	11	12	12	13	16	16	10	10	11	11	12	13	11	12	13	14	16	17	10	10	11	12	12	15	
1993	11	12	12	13	16	16	10	10	11	11	12	13	11	12	13	14	16	17	10	10	11	12	12	13	
1992	11	12	13	14	16	17	10	10	11	12	12	13	11	12	13	14	16	17	10	10	11	12	12	13	
NO MANDATORY MINIMUM PERCENT GOOD INTENDED																									
Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.																									

NO MANDATORY MINIMUM PERCENT GOOD INTENDED

Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.

Prepared by: Assessment Services Division 01/2023

**NOTE:** Beginning lien date 2001, the all industry composite trend table was replaced by the commercial equipment and the industrial machinery and equipment trend factor tables.